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CENTURY

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of the*

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INTRODUCTORY STATEMENT

At the Bench and Bar Dinner in Boston in 1925, Mr. Hale threw on the screen several old English legal caricatures. As many of the members of the Association were unable to be present at that meeting, we think they may be interested and entertained to see some of these. Accordingly, three of them are reproduced here.

First comes the income tax cartoon of 1804, done by the "celebrated and savage" caricaturist, Gillray, which also represents with substantial accuracy the state of mind of "Uncle Sam" in regard to the same subject in recent years. The "Guardian Angell" to the right is the younger Pitt, who was responsible for the imposition of the tax. The way in which history repeats itself is illustrated by the text which "John Bull" is reading. As some of it is too faint to read in the reproduction, we reprint it in full:

"TAX UPON INCOME

"A plain, short and easy description of the different clauses in the Income Tax so as to render it familiar to the meanest capacity.

"CLAUSE 1st

"N. B.—For a further explanation see Clause—

"CLAUSE 2d

"N. B.—This Clause will be better understood by reading Clause 2053.

"CLAUSE 3d

"N. B.—This Clause has no connection with Clause 9075."

There is something familiar about these explanations of 1804.

Second, the next picture represents John Bull and his family taking leave of the income tax in 1815 when it was repealed for a time.

Third, turning from taxes to lawyers, we have a layman's vision of, "The Lawyer's Last Circuit."

We are also indebted to Mr. Hale for the interesting reminder of William the Conqueror, in the notice as to the New Forest, which we reprint on the opposite page.

F. W. G.

THE INFLUENCE OF WILLIAM THE CONQUEROR ON ENGLISH AUTOMOBILE LAW.

William violently created the New Forest in the eleventh century. It is still called the "New Forest" in the twentieth and survives to this day as a royal demesne. Therefore, to this day, the hog which belongs to a freehold farmer, who has rights of common in the New Forest, has the right of way over the automobile. The following notice was published by authority in the "London Times" of December 23, 1907.

MOTOR-CAR DRIVING IN THE NEW FOREST

"To the Editor of the Times:

Sir,—I am desired by the Verderers of the New Forest, sitting in their Court of Swainmote and Attachment in the Verderer's-hall at the King's House, Lyndhurst, to bring to the notice of owners and drivers of motor-cars certain special dangers attending the driving of motor-cars through the New Forest.

In the New Forest the roads are unfenced because they form part of the area over which rights of common are exercisable; consequently, ponies, cattle, and pigs turned out by the commoners may at any time be lawfully upon the roads. They sometimes even lie down upon the roads at night.

Several cases have occurred of commonable animals while lawfully depasturing within the perambulation of the New Forest, being run down and killed by motor-cars.

Upon the rapid approach of cars, with their dazzling lights, the animals are startled and try to cross the road, and even run along it in front of a car, bewildered. As the animals are there of right, motorists are answerable to the owners for any damage done.

I am yours faithfully,

MONTAGUE CHANDLER,

Clerk to the Court of Verderers in the New Forest.

Dated at the Clerk's Office, Romsey, Hampshire, Dec. 20,
1907."

Cease, rude Bores Mastering rails.
Trust your Fortune care to me.

I have read many crumbed things in the course of my time - but this for an easy piece of business is the toughest to understand I ever met with.

TAX Upon
INCOME.
as a Short
Different of the
INCORPORATE TAX
as we to
Reader to familiar
the Manual (Spec.)

The woodlice found
that always kept
a large number of
offspring.

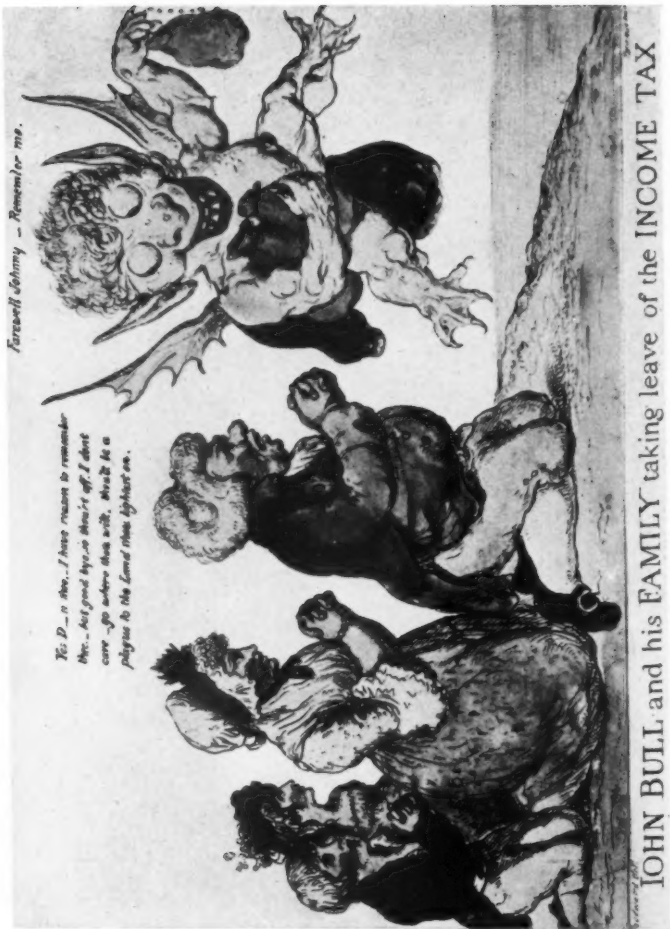
Rad. Mark 5% 567 Area 20.81 cm²

Notes of Correspondence sent out for the

JOHN BULL at his STUDIES.
attended by his Guardian Angel.

Forewell Johnny - Remember me.

Yes D... is this... I have reason to remember
the... but good bye... don't let off... I don't
care... go where thou wilt... should be a
pity to the Lord that I have not on.



JOHN BULL and his FAMILY taking leave of the INCOME TAX







